

## **FOREWORD**

The appraisal of land is a major task in the administration of the assessment process for property taxation. Land values must be determined at the proper level of appraisal and uniformity to produce the full cash value of all real property in the State of Arizona. This Land Manual is a product of the Property Tax Division of the Arizona Department of Revenue, and is adopted for use by all Arizona County Assessors.

This manual describes the standard appraisal methods and techniques that are applied to the appraisal of land, as required by Arizona Revised Statutes. Land classified as agricultural by Arizona statute is valued by a statutory valuation method fully described in the Department's Agricultural Manual and is not discussed in this Land Manual. Land in golf courses and shopping centers is valued using statutory methods described in the Department's Assessment Procedures Manual, while the statutory valuation of residential planned unit development common area land is discussed in the guideline, "Residential Common Areas."

The valuation of residential subdivisions, condominium and townhouse subdivisions, and unsubdivided land is specifically discussed in this manual. In addition, the appendices to this Land Manual discuss the methods of land legal description utilized in the State of Arizona.

This Land Manual supersedes all previously issued Land Manuals, memoranda, guidelines, and directives issued by the Department that may conflict with this manual. It is effective as of January 1, 2001.

Inquiries concerning this manual should be directed to the Property Tax Division of the Arizona Department of Revenue. Comments and suggestions concerning the manual are welcomed and may be submitted in writing to the following address:

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